EVIDENCE — BOOKS OF ORIGINAL ENTRY — FUTURE DELIVERY. — Books of original entries are held, in *Hall* v. *Chambersburg Woolen Company* (Pa.), 52 L. R. A. 689, not to be admissible in evidence to prove deliveries of goods sold under a contract requiring their delivery from time to time in the future.

A note to this case reviews the authorities as to what is provable by books of account.

TAXATION—CHURCH PROPERTY—EXEMPTION.—An exemption from taxation of "houses of religious worship" is held, in *All Saints Parish* v. *Brookline* (Mass.), 52 L. R. A. 778, not to include that portion of a lot of land procured for the erection of a permanent church building upon which work has not been commenced, although a temporary structure has been erected for religious worship on another portion of the lot.

ATTORNEY AND CLIENT—LIABILITY FOR ERROR OF JUDGMENT ON QUESTION OF LAW.—The liability of attorneys to clients for mistake is denied in *Hill* v. *Mynatt* (Tenn.), 52 L. R. A. 883, where the mistake consists of an error of judgment on a question of law as to which eminent attorneys might well be in doubt. With this case there is a note reviewing the authorities on the liability of attorney to client for mistake.

BANKS—MONEY COLLECTED BY ONE FOR ANOTHER NOT PART OF ASSETS.—Money collected by a bank for another on notes and drafts, and retained, is held, in *State* v. *Edwards* (Neb.), 52 L. R. A. 858, not to become a part of the assets of the bank, but to be held in trust for the owner; and if the bank thereafter becomes insolvent, and a receiver is appointed, the one for whom the collection is made is held to be a preferred creditor.

MUNICIPAL CORPORATIONS—POWER OF LEGISLATURE.—The legislature is held in *People ex rel. Rodgers* v. *Color* (N. Y.), 52 L. R. A. 814, to have no power to fix by statute the compensation which a city must pay for labor or other services, when such regulations increase the cost of the work beyond what it would be obliged to pay in the ordinary course of business, and the constitution limits its municipal expenditure of money to city purposes.

RESIDENCE—VOTING—STUDENTS.—The inability of students to acquire a residence for voting purposes merely by attending an institution of learning is held, in *Re Barry* (N. Y.), 52 L. R. A. 831, to extend to students in a Roman Catholic seminary studying for the priesthood, although each of them has renounced all other residence or home, and on admission to the priesthood will continue in the seminary until assigned elsewhere by his ecclesiastical superiors.

STREET RAILWAYS—EMINENT DOMAIN—PUBLIC AND PRIVATE USE.—An attempt by a street railway company to take land for a power-house and coal-pockets in a city five miles from its lines, in which it has no authority to run cars, is held, in *Re Condemnation of Land by Rhode Island Suburban Railway Company* (R. I), 52 L. R. A. 879, to be for its private benefit, and not for public use, and is, therefore, not within statutory permission to take, by eminent domain, land necessary for its use.